

## SUPPLEMENTARY INSTRUCTIONS FOR NEW JERSEY CITIES, TOWNS, BOROUGHES, VILLAGES, AND TOWNSHIPS 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

- Boards of health
- Environmental commissions
- Housing authorities
- Incinerator authorities (serving one municipality/town)
- Inter-municipal park commissions
- Joint agreements for planning and land use control
- Joint flood control commissions
- Joint meetings (non-utility services)
- Joint meetings for construction of sewers and drains
- Joint public libraries
- Municipal hospital authorities
- Municipal port authorities
- Municipal utilities authorities (serving one municipality/town)
- Parking authorities
- Redevelopment agencies
- Regional health commissions
- Seaquarium authorities
- Sewerage authorities (serving one municipality/town)
- Solid waste collection districts
- Solid waste management authorities (serving one municipality/town)
- Special improvement districts
- Tourism improvement and development authorities
- Water districts with ex officio boards

### SPECIAL NOTES

#### COVERAGE OF THIS REPORT

##### **Include**

- Items requested from the local purposes budget and capital improvements funds
- Any agencies listed under AGENCY REPORTING

##### **Exclude**

- Transfers between funds

### PART 2 - REVENUES

#### **3. A. Property taxes** (code T01)

##### **Include**

- Amount to be raised by taxes for support of municipal budget (less reserve for uncollected taxes)
- Receipts from delinquent taxes
- Added and omitted taxes
- Interest and costs on taxes

#### **3. B. Local sales taxes**

##### **3. Amusements sales tax** (code T11)

##### **Include**

- Luxury sales taxes (Atlantic City only)

##### **6. Public utilities sales tax** (code T15)

##### **Include**

- Cable television fees

8. Other sales tax (code T19)

**Include**

- Host community benefits tax
- Local hotel tax

**3. C. Licensing and permit taxes**

1. Alcoholic beverages licensing and permit taxes (code T20)

2. Amusements licensing and permit taxes (code T21)

**Include**

- Proceeds from issuing licenses for amusement games, theaters, bowling alleys, pool halls, exhibition grounds, and all other places of amusement

4. Public utilities licensing and permit taxes (code T27)

**Include**

- Proceeds from issuing licenses for autobuses, taxicabs, and jitneys

5. Occupational and business licensing and permit taxes (code T28)

**Include**

- Proceeds from licenses issued for businesses and occupation not otherwise defined above

**4. Intergovernmental revenue**

**M. General support (unrestricted) (code C30)**

**Include**

- Business personal property replacement
- Franchise and gross receipts tax
- State revenue sharing
- Energy tax
- Supplemental energy tax
- Extraordinary Aid (if applicable to this government)